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This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-22. (Cancelled)

23. (Currently amended): A magnetic head, comprising:

a slider having an air bearing surface; and

a magnetic pole structure including a P1 pole and a P2 pole tip that are separated by a write gap layer;

said P2 pole tip having a substantially planar surface that is substantially coincident with said air bearing surface, and said P2 pole tip having ion milled side surfaces that meet with said substantially planar surface to form substantially square edges; and

wherein said substantially square edges form corners substantially defining right angles, wherein said corners are formed with a radius of curvature of from 0.10 nanometers to less than 100 nanometers.

24. (Cancelled)

25. (Cancelled)

26. (Original): A magnetic head as described in claim 23 wherein said P1 pole is formed with a substantially planar surface that is substantially coincident with said air bearing surface, and said P1 pole includes ion milled notches that meet with said substantially planar surface to form substantially square edges.

27. (Original): A magnetic head as described in claim 26 wherein said substantially square edges of said P1 pole notches form corners substantially defining right angles.

28. (Currently amended): A hard disk drive comprising:

at least one hard disk being adapted for rotary motion upon a disk drive;

at least one magnetic head being adapted to fly over said hard disk for writing data on said hard disk, said magnetic head including:

a slider having an air bearing surface; and

a magnetic pole structure including a P1 pole and a P2 pole tip that are separated by a write gap layer;

said P2 pole tip having a substantially planar surface that is substantially coincident with said air bearing surface, and said P2 pole tip having ion milled side surfaces that meet with said substantially planar surface to form substantially square edges; and

wherein said substantially square edges form corners substantially defining right angles, wherein said corners are formed with a radius of curvature of from 0.10 nanometers to less than 100 nanometers.

29. (Cancelled)

30. (Cancelled)

31. (Original): A hard disk drive as described in claim 28 wherein said P1 pole is formed with a substantially planar surface that is substantially coincident with said air bearing surface, and said P1 pole includes ion milled notches that meet with said substantially planar surface to form substantially square edges.

32. (Original): A hard disk drive as described in claim 31 wherein said substantially square edges of said P1 pole notches form corners substantially defining right angles.